

1951

ANNUAL REPORT

of the Town Officers

**BROOKFIELD
NEW HAMPSHIRE**

1951

For the Fiscal Year Ending December 31

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ANNUAL REPORT

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BROOKFIELD

NEW HAMPSHIRE

1951

For the Fiscal Year Ending December 31

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IN MEMORY
OF

John A. Cotton

Selectman
from
1927 — 1947

LIST OF TOWN OFFICERS

Moderator

Jasper T. Palmer

Selectmen

Howard P. Sawyer

A. Frank Garney

M. Godfrey Mattson

Town Clerk

C. Tracy Willey

Treasurer

Bertha W. Palmer

Tax Collector

Malcolm M. Ferguson

School Board

Jasper T. Palmer

Charles A. Witham

C. Tracy Willey

Supervisors

William D. Tarleton

Charles A. Witham

Raymond L. Nason

Police Officer

Malcolm M. Ferguson

Road Agent

Raymond L. Nason

Ballot Clerks

Mary L. Cotton

Harriet Tarleton

Carl C. Hansen

Irene L. Cate

Auditors

Mary G. Sawyer

Alice M. Churchill

WARRANT FOR THE ANNUAL TOWN MEETING

THE STATE OF NEW HAMPSHIRE

[L. S.]

To the Inhabitants of the Town of Brookfield in the County of Carroll in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Brookfield on Tuesday, the eleventh day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the Town will vote to authorize the Selectmen to hire a sum of money to defray Town expenses in anticipation of taxes.

4. To see if the Town will vote to accept Town Road Aid and appropriate money for the same.

5. To see if the Town will authorize the Selectmen to purchase a new truck and appropriate the sum of fifteen hundred dollars (\$1,500.00), the balance to be borrowed on long term notes.

6. To see if the Town will vote to appropriate one thousand dollars (\$1,000.00) for new equipment.

7. To see if the Town will vote to authorize the Selectmen to sell any property acquired by Tax Collector's Deeds.

8. To see if the Town will vote to discontinue

maintenance of the Tibbetts Hill Road from the residence of George Jewett to the Wakefield line.

9. To see if the Town will vote to adopt a plan for extending to employees of the Town the benefits of title II of the Federal Social Security Act (Old-Age and Survivor's Insurance) as authorized by Chapter 234 of the Laws of 1951 and to raise and appropriate the sum of seventy-five dollars (\$75.00) to defray the town's share of the cost thereof.

10. If the foregoing article is adopted, to see if the Town will authorize the Selectmen to execute on behalf of the Town the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the Town will designate the Town Treasurer as the officer to be responsible for the administration of the plan.

11. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

12. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this twenty-third day of February, in the year of our Lord nineteen hundred and fifty-two.

HOWARD P. SAWYER,
A. FRANK GARNEY,
M. GODFREY MATTSON,

Selectmen of Brookfield.

A true copy of Warrant—Attest:

HOWARD P. SAWYER,
A. FRANK GARNEY,
M. GODFREY MATTSON,

Selectmen of Brookfield.

BUDGET OF THE TOWN OF BROOKFIELD, N. H.

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1952, to December 31, 1952. Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1951, to December 31, 1951.

SOURCES OF REVENUE

	Est. Rev. Prev. Yr. 1951	Act. Rev. Prev. Yr. 1951	Est. Rev. Ens'g Yr. 1952
From State:			
Interest and Dividends Tax	\$3,400 00	\$4,734 77	\$4,600 00
Railroad Tax	97 00	98 51	98 00
Savings Bank Tax	12 00	9 93	9 00
Reimbursement a/c Exemption of Growing Wood and Timber	1,300 00	1,068 65	1,100 00
From Local Sources Except Taxes:			
Dog Licenses	45 00	73 00	70 00
Business Licenses, Permits and Filing Fees			4 00
Income of Departments:			
(a) Highway, including rental of equipment	105 00	175 00	200 00
Motor Vehicle Permit Fees	675 00	649 97	600 00
Cash Surplus		1,115 86	1,895 87
From Local Taxes Other Than Property Taxes:			
(a) Poll Taxes—Regular @ \$2			184 00
Total Revenues from All Sources			
Except Property Taxes	\$4,334 00	\$7,925 69	\$7,660 87
Amount to be raised by Property Taxes			13,701 14
Total Revenues			\$21,362 01

PURPOSES OF EXPENDITURES

	App. Prev. Yr. 1951	Act. Ex. Prev. Yr. 1951	Est. Ex. Ens. Yr. 1952
General Government:			
Town Officers' Salaries	\$875 00	\$876 75	\$925 00
Town Officers' Expenses	400 00	406 26	400 00

Election and Registration Expenses	75 00	67 00	215 00
Expenses Town Hall and Other			
Town Buildings	125 00	15 02	125 00
Protection of Persons and Property:			
Police Department	5 00	20 25	25 00
Fire Department	450 00	9 44	400 00
Moth Extermination, Blister Rust	200 00	200 00	200 00
Insurance	275 00	290 47	290 00
Health:			
Health Department, Including			
Hospitals	5 00	3 00	5 00
Vital Statistics	5 00	3 00	5 00
Highways and Bridges:			
Town Maintenance, Summer	2,000 00	2,032 25	2,000 00
Town Maintenance, Winter	1,500 00	1,218 39	1,500 00
General Expenses of Highway			
Department	750 00	1,669 35	1,000 00
Town Road Aid	282 06	282 06	282 01
Public Welfare:			
Town Poor	50 00		50 00
Old Age Assistance	100 00		100 00
Patriotic Purposes:			
Memorial Day and Veterans'			
Associations	10 00	7 75	10 00
Unclassified:			
Employees' Retirement			75 00
Interest:			
On Temporary Loans	75 00	30 00	60 00
Highways and Bridges:			
Town Construction, Bridge	800 00	458 96	1,000 00
Water Works Construction, Well	500 00		500 00
New Lands and Buildings	100 00	141 77	
New Equipment			2,500 00
Payments to Other Governmental Divisions:			
County Taxes	2,060 66	2,060 66	2,000 00
School Taxes	7,326 40	7,326 40	7,695 00
<hr/>			
Total Expenditures	\$17,989 12	\$17,118 78	\$21,362 01

SUMMARY OF INVENTORY

Land and Buildings,		\$354,435 00
Electric Plants,	2	24,283 00
Horses,	8	450 00
Cows,	35	4,925 00
Neat Stock,	1	75 00
Sheep,	4	40 00
Fowl,	215	305 00
Portable Mills,	1	1,000 00
Wood, Lumber, etc.,		21,875 00
Mills and Machinery,		250 00
Total Gross Valuation before		
Exemptions,		\$407,638 00
Less Soldiers' Exemptions,		7,950 00
Net Valuation on which Tax Rate is		
computed,		\$399,688 00
Number of Veterans' Property Exemptions,		8
Number of Veterans' Poll Tax Exemptions,		11

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Total Town and School Appropriations,	\$17,969	12
Less Estimated Revenues and Credits:		
Interest and Dividends		
Tax,	\$4,734	77
Railroad Tax,	97	00
Savings Bank Tax,	12	00
Reimbursement a/c Exemption Growing Wood and Timber,	1,068	65
Motor Vehicle Permit Fees.	675	00
Dog Licenses,	45	00
Rent of Town Property,	105	00
Interest on Taxes,	25	00
Cash Surplus,	1,115	86
	<hr/>	7,878 28
		<hr/>
	\$10,090	84
Plus Overlay,		289 20
		<hr/>
Net Amount to be raised by Taxation,	\$10,380	04
Less 94 Polls at \$2.00,		188 00
		<hr/>
Amount to be raised by Property Taxes,	\$10,192	04
Tax Rate \$2.55 per \$100.00 of Valuation.		

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending December 31, 1951

Title of Appropriations	Appropriations	Receipts and Disbursements	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Town Officers' Salaries	\$875 00			\$876 75		\$1 75
Town Officers' Expenses	400 00			406 26		6 26
Election and Registration	75 00			67 00	8 00	
Town Hall and Buildings	125 00			15 02	109 92	
Police Department	5 00			20 25		
Fire Department	450 00	\$4 72	\$454 72	9 44	445 28	15 25
Blister Rust	200 00	8 00	208 00	206 00	8 00	
Health Department	5 00			3 00	2 00	
Vital Statistics	5 00			3 00	2 00	
Insurance	275 00			290 47		15 47
Town Road Aid	282 06			282 06		
Summer Highway	2,000 00			2,032 25		32 25
Winter Highway	1,500 00			1,218 39	281 61	
Bridge Construction	800 00			458 96	341 04	
General Expenses Highway Dept.	750 00			1,669 35		919 35
New Building	100 00			141 77		41 77
Old Age Assistance	100 00				100 00	
Town Poor	50 00				50 00	
Memorial Day	10 00				2 25	
Well	500 00			7 75	500 00	
Interest	75 00			30 00	45 00	
County Tax	2,060 66			2,060 66		
	<u>\$10,462 72</u>	<u>\$12 72</u>	<u>\$562 72</u>	<u>\$9,792 38</u>	<u>\$1,895 10</u>	<u>\$1,032 90</u>
Unexpended Balance of Appropriations						<u>\$862 20</u>

**FINANCIAL REPORT OF THE TOWN OF
BROOKFIELD****For the Fiscal Year Ended December 31, 1951**

BALANCE SHEET**ASSETS**

Cash in hands of Treasurer,	\$5,667 16
Accounts Due to the Town:	
Bounties,	23 50
Other bills due Town,	65 00
Unredeemed Taxes:	
Levy of 1950,	6 99
Uncollected Taxes:	
Levy of 1951,	860 19
Levy of 1950,	10 25
State Head Taxes, Levy of 1951,	50 00
Total Assets,	<hr/> \$6,683 09

LIABILITIES

Accounts Owed by the Town:	
Timber Tax Reserve Fund,	\$1,394 89
Due to State:	
State Head Taxes, 1951,	50 00
Due to School Districts:	
Balance of Appropriation,	2,326 40
Total Liabilities,	<hr/> \$3,771 29
Excess of Assets over Liabilities (Surplus),	2,911 80
Grand Total,	<hr/> \$6,683 09

RECEIPTS

Current Revenue:

From Local Taxes:

Property taxes, current year,	\$9,414 61
Poll taxes, current year, regular at \$2.00,	158 00
Yield taxes,	2,405 34
State head taxes at \$5.00,	445 00
<hr/>	
Total current year's taxes collected and remitted,	\$12,422 95
Property taxes and yield taxes, previous years,	1,503 54
Poll taxes, previous years, regular at \$2.00,	8 00
Interest received on taxes,	40 62
Penalties on state head taxes,	1 00
Tax sales redeemed,	47 17

From State:

Interest and dividend tax,	4,734 77
Railroad tax,	98 51
Savings bank tax and building and loan association tax,	9 93
Refund, Blister Rust,	8 00
Reimbursement a/c head tax,	1 90
Fighting forest fires,	4 72

From Local Sources, Except Taxes:

Dog licenses,	73 00
Plowing driveways,	175 00
Registration of motor vehicles:	
1950 permits,	38 42
1951 permits,	611 55

Receipts Other Than Current Revenue:

Temporary loans in anticipation of taxes during year,	2,000 00
Refunds, U. S. treasury,	6 60
Sale of town property,	21 00
T. Y. T. security payment,	150 00
<hr/>	
Total receipts other than current revenue,	\$2,177 60
<hr/>	
Total receipts from all sources,	\$21,956 68
Cash on hand January 1, 1951,	3,265 85
<hr/>	
Grand total,	\$25,222 53

PAYMENTS

Current Maintenance Expenses:

General Government:

Town officers' salaries,	\$876 75
Town officers' expenses,	406 26
Election and registration expenses,	67 00
Expenses town hall and other town buildings,	15 02

Protection of Persons and Property:

Police department,	20 25
Fire department, including forest fires,	9 44
Moth extermination—Blister Rust,	200 00
Bounties,	13 25
Insurance,	290 47

Health:

Health department, including hospitals,	3 00
Sewer maintenance,	3 00

Highways and Bridges:

Town road aid,	282 06
Town Maintenance:	
Summer,	2,032 25
Winter,	1,218 39
General expenses of high-	
way department,	1,669 35

Patriotic Purposes:

Memorial Day and veterans'	
associations,	7 75

Unclassified:

T. Y. T. security payment to	
Collector,	297 64
Taxes bought by town,	6 99
On T. Y. T. security payment,	2 36

Total current maintenance expenses, \$7,421 23

Interest:

Paid on temporary loans in anticipation	
of taxes,	\$30 00

Outlay for New Construction, Equipment
and Permanent Improvements:

Bridge,	\$458 96
New building,	141 77

Total outlay payments, \$600 73

Indebtedness:

Payments on temporary	
loans, in anticipation of	
taxes,	\$2,000 00

Payments to Other Governmental
Divisions:

State head taxes paid to	
State Treasurer,	\$487 08
Taxes paid to county,	2,060 66
Payments to School Districts:	
1950 tax,	2,000 00
1951 tax,	5,000 00
	<hr/>
Total payments to other	
governmental divisions,	\$9,497 74
Bank service charge,	5 67
	<hr/>
Total payments for all purposes,	\$19,555 37
Cash on hand December 31, 1951,	5,667 16
	<hr/>
Grand total,	\$25,222 53

SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings,	\$7,000 00
Furniture and equipment,	500 00
Fire Department, forest fire equipment,	700 00
Highway Department, lands and buildings,	2,000 00
Equipment,	5,000 00
Schools, lands and buildings,	2,000 00
Equipment,	500 00
	<hr/>
Total,	\$17,700 00

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

HOWARD P. SAWYER,
A. FRANK GARNEY,
M. GODFREY MATTSON,

Selectmen.

BERTHA W. PALMER,

Treasurer.

January 19, 1952.

TOWN CLERK'S REPORT

Auto permits, 1950,	\$38 42
Auto permits, 1951,	611 55
Dog licenses,	73 00
	<hr/>
Total committed to Treasurer,	\$722 97

TAX COLLECTOR'S REPORT

Levy of 1951

Dr.

Taxes Committed to Collector:

Property taxes,	\$10,192 08	
Poll taxes,	188 00	
Timber yield taxes,	2,408 58	
Head taxes,	485 00	
	<hr/>	\$13,273 66

Added Taxes:

Property taxes,	\$1 91	
Yield taxes,	7 54	
Head taxes,	25 00	
	<hr/>	34 45
Interest collected,	\$ 50	
Head tax penalty,	1 00	
	<hr/>	1 50

Total,	<hr/>	\$13,309 61
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Cr.

Remittances to Treasurer:

Property taxes,	\$9,414 61
Poll taxes,	158 00
Yield taxes,	2,405 34
Head taxes,	445 00

\$12,422 95

Less overpayment to Treasurer,	03	
	<hr/>	\$12,422 92

Interest collected,	\$ 50	
Head tax penalty,	1 00	
	<hr/>	1 50

Total remittances,	<hr/>	\$12,424 42
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Uncollected Taxes:

Property taxes,	\$779 41	
Poll taxes,	20 00	
Yield taxes,	10 78	
Head taxes,	50 00	
	<hr/>	860 19

Abatements Allowed:

Poll taxes,	\$10 00	
Head taxes,	15 00	
	<hr/>	25 00

Total,	<hr/>	\$13,309 61
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Levy of 1950

Dr.

Uncollected Taxes January 1, 1951:

Property taxes,	\$1,255 10	
Poll taxes,	12 00	
Yield taxes,	317 31	
	<hr/>	
	\$1,584 41	
Interest collected,	39 68	
	<hr/>	\$1,624 09

Cr.

Remittances to Treasurer:

Property taxes,	\$1,246 85	
Poll taxes,	8 00	
Yield taxes,	251 31	
Interest,	39 68	
	<hr/>	
Total remittances,		\$1,545 84
Uncollected Taxes:		
Property taxes,	\$8 25	
Poll taxes,	2 00	
	<hr/>	10 25

Abatements Allowed:

Poll taxes,	\$2 00	
Yield taxes,	66 00	
	<hr/>	68 00
		<hr/>
		\$1,624 09

Levy of 1949

Uncollected Taxes January 1, 1951:

Property taxes,	\$5 38	
Interest,	44	
	<hr/>	
Remittance to Treasurer,		\$5 82

Collector's Sale of Real Estate

Taxed to E. G. Koley, Levy 1950, sold to Town of Brookfield,	\$6 99
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Tax Sales Redeemed

Taxed to	Levy	Redeemed by	Amt.
L. West, Jr.	1949	L. West, Jr.,	\$34 19
C. Hirsom	1949	C. Hirsom,	12 98
			<hr/>
			\$47 17

MALCOLM M. FERGUSON,
Tax Collector.

TREASURER'S REPORT

For Fiscal Year 1951

RECEIPTS

Malcolm M. Ferguson, Tax Collector:

Current year's taxes,	\$9,572 61	
Previous years' taxes,	1,511 54	
Interest,	40 62	
Timber yield tax,	2,405 34	
Head tax,	445 00	
Head tax penalties,	1 00	
Taxes redeemed,	47 17	
	<hr/>	\$14,023 28

State Treasurer:

Interest and dividend tax,	\$4,734 77	
Railroad tax,	98 51	
Savings bank tax,	9 93	
Blister rust refund,	8 00	
Head tax reimbursement,	1 90	
Forest fires,	4 72	
	<hr/>	\$4,857 83

C. Tracy Willey, Clerk:

Auto permits,	\$649 97	
Dog licenses,	73 00	
	<hr/>	\$722 97

Wolfeboro National Bank:

Temporary loan,	\$2,000 00
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Other Sources:

Plowing driveways,	\$175 00
Refund, U. S. Treasury,	6 60
Sale of town property,	21 00

Security payment, timber yield tax,	150 00	
	<hr/>	\$352 60
Total receipts,		\$21,956 68
Cash on hand January 1, 1951,		3,265 85
		<hr/>
Total amount available,		\$25,222 53

PAYMENTS

Paid by Selectmen's orders,	\$19,549 70	
Bank service charge,	5 67	
	<hr/>	\$19,555 37
Cash on hand December 31, 1951,		\$5,667 16

A true summary of accounts, taken from books of
Treasurer, for fiscal year 1951, and respectfully sub-
mitted to you by

BERTHA W. PALMER,
Treasurer.

DETAILED RECEIPTS**Plowing Driveways**

W. H. Ingraham, 1949-50-51,	\$25 00
W. D. Tarleton, 1950-51,	20 00
J. H. Lee, 1950-51,	20 00
N. E. Cate, 1950-51,	10 00
J. P. Muller, 1950,	10 00
M. J. Cate, 1951,	10 00
C. T. Willey, 1951,	10 00
E. White, 1951,	10 00
H. P. Sawyer, 1951,	10 00
E. Howes, 1951,	10 00
J. L. Belknap, 1951,	5 00
L. B. Hahn, 1951,	15 00
W. Peterson, 1951,	5 00
J. A. Cotton, 1951,	5 00
B. Holman, 1951,	5 00
J. T. Palmer, 1951,	5 00
	<hr/>
	\$175 00

Sale of Town Property

A. Frank Garney, lumber,	\$16 00
Junk,	5 00
	<hr/>
	\$21 00

DETAILED PAYMENTS**Town Officers' Salaries**

Howard P. Sawyer, Selectman,	\$200 00
A. Frank Garney, Selectman,	200 00
M. Godfrey Mattson, Selectman,	200 00
C. Tracy Willey, Town Clerk,	60 00
Bertha W. Palmer, Treasurer,	60 00
Malcolm M. Ferguson, Collector,	141 75
Malcolm M. Ferguson, Police,	5 00
Mary G. Sawyer, Auditor,	5 00
Alice M. Churchill, Auditor,	5 00

\$876 75

Town Officers' Expenses

M. Godfrey Mattson,	\$41 52
A. Frank Garney,	7 40
C. Tracy Willey, expenses and fees,	101 53
Kingswood Press, supplies,	16 25
Kingswood Press, town reports,	149 00
Brown & Saltmarsh, supplies,	65 82
Lee T. Gray, conveyance reports,	7 03
Sargent Bros., tax bills,	7 21
Wake-Brook Press, supplies,	3 50
N. H. Assessors, dues,	2 00
N. H. Collectors, dues,	3 00
N. H. Clerks, dues,	2 00

\$406 26

Election and Registration

J. T. Palmer, Moderator,	\$5 00
W. D. Tarleton, Supervisor,	10 00
C. A. Witham, Supervisor,	10 00
R. L. Nason, Supervisor,	10 00
M. L. Cotton, Ballot Clerk,	5 00
H. Tarleton, Ballot Clerk,	5 00

TOWN OF BROOKFIELD	25
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C. C. Hansen, Ballot Clerk,	5 00
I. L. Cate, Ballot Clerk,	5 00
Kingswood Press, ballots,	12 00
	<hr/>
	\$67 00

Town Hall and Other Buildings

Public Service Co. of N. H., lights,	\$12 27
M. Godfrey Mattson, fuel,	3 75
	<hr/>
	\$15 02

Police Department

Malcolm M. Ferguson,	\$20 25
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Fire Department

C. T. Willey, Warden,	\$3 44
M. G. Mattson, Dept. Warden,	2 00
C. A. Witham, Dept. Warden,	2 00
W. F. Rines, Dept. Warden,	2 00
	<hr/>
	\$9 44

Bounties

Porcupines,	\$13 25
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Insurance

Wentworth Insurance Agency,	\$290 47
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Health Department

C. T. Willey,	\$3 00
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Vital Statistics

C. T. Willey,	\$3 00
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Highways and Bridges

Town Road Aid,	\$282 06
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Town Maintenance

Summer

R. L. Nason,	\$1,022 90
A. A. Boston,	145 10
J. E. Drew,	355 50
A. L. Nason,	302 40
F. Drew,	32 70
M. Ferguson,	21 60
F. Nason,	25 00
Ray Road Equipment, culvert,	55 20
E. Drown, grade,	69 25
Collector Internal Revenue,	2 60

 \$2,032 25

Winter

R. L. Nason,	\$798 00
J. E. Drew,	124 20
L. McBrien,	19 66
R. Nason,	34 08
R. Welch,	80 10
A. A. Boston,	27 10
E. Nichols,	3 60
A. L. Nason,	37 80
M. G. Mattson,	2 70
F. Drew,	19 90
R. Jackman,	18 40
F. Nason, truck,	10 00
M. R. Wilson and son, salt	35 85
Collector Internal Revenue,	7 00

 \$1,218 39
Pike Bridge

Palmer Lumber Co.,	\$115 98
J. M. Haynes Estate,	42 93
C. Garnett, grade,	8 75
E. Drown, grade and shovel,	80 00

TOWN OF BROOKFIELD

27

R. L. Nason,	63 50
J. E. Drew,	47 70
A. L. Nason,	44 10
F. Sibley,	8 00
A. F. Garney,	8 00
F. Nason, truck,	40 00

 \$458 96
General Expenses of Highway Department

Sanbornville Garage,	\$1,123 50
Socony Vacuum Oil Co.,	400 36
A. J. Soucy,	68 47
Ray Road Equipment,	45 19
Strafford Motor Sales,	3 80
J. M. Haynes Estate,	22 05
R. L. Nason,	5 98

 \$1,669 35

Summer,	\$704 16
Winter,	965 19

Memorial Day

Tessier & Bean, flags,	\$7 75
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Timber Yield Tax Security Payments

M. M. Ferguson, Fiske Bros.,	\$297 64
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Taxes Bought by Town

M. M. Ferguson, tax sale,	\$6 99
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Refund

Fiske Bros.,	\$2 36
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Interest

Temporary loan,	\$30 00
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New Building

Charles DiPrizio & Sons,	\$105 77
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A. F. Garney,	21 60
M. G. Mattson,	14 40
	<hr/>
	\$141 77

Indebtedness

Paid on temporary loan,	\$2,000 00
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Payments to Other Governmental Divisions

State head taxes, State Treasurer,	\$437 08
County tax,	2,060 66
School District, 1950,	2,000 00
School District, 1951,	5,000 00
	<hr/>
	\$9,497 74

Abatelements Allowed

Timber yield tax, 1950,	\$66 00
Poll tax, 1950,	2 00
Head taxes, 1951,	15 00
Poll taxes, 1951,	10 00
	<hr/>
	\$93 00

Auditors' Certificate

We have examined the accounts of the various Town Officers in accordance with auditing standards required by the State Tax Commission and find them correct to the best of our knowledge and belief.

MARY G. SAWYER,
ALICE M. CHURCHILL,

Town Auditors. .

January 19, 1952.

REPORT OF TRUST FUNDS OF THE TOWN OF BROOKFIELD ON DECEMBER 31, 1951

DATE OF CREATION	NAME OF FUND	AMOUNT OF FUND	Bal. of Income on Hand Jan. 1, 1951	Income During Year	Expended	Bal. of Income on Hand Dec. 31, 1951
Feb. 26, 1926	R. A. Lang	\$200 00	\$6 59	\$4 14	\$6 00	\$4 73
Aug. 8, 1927	Thomas T. Deland	50 00	8 83	1 17		10 00
June 30, 1944	Noah Robinson	100 00	4 13	2 09	3 00	3 22
Aug. 29, 1944	Joseph N. Podrasnik	500 00	82 33	14 22		96 55
Oct. 11, 1945	Jasper T. Palmer	175 00	6 66	3 64		10 30
May 12, 1950	Mary Garland	200 00	1 67	4 04		5 71

CARL C. HANSEN,
A. FRANK GARNEY,
M. GODFREY MATTSOON,
Trustees.

REPORT OF FOREST FIRE WARDENS

In the past year your local forest fire organization did a very fine job of pre-suppression and suppression of forest fires. Our early spring was very dry and with extra high winds and all our fires were during that period. We find that the general public is still very careless with matches and cigarettes.

In the "Keep America Green" program there is a story of two bad boys who cause most of our forest fires. The first one we call "I don't care," he is the person that builds fires anywhere, never gets a permit to burn brush or has a safe place for his home incinerator. He is also very careless with matches and cigarettes. The other one is called "I don't know any better," and the best way to describe him is a plain dunce. It is only with your help that these two bad actors are controlled. Their carelessness can be the cause of our pretty and valuable woodland to be destroyed by fire. Even your own home can be burned by them.

It is up to you and you alone to report these two characters to your local forest fire warden whenever you see them operating. To have our woodlands green and our mountain streams clear, your cooperation is needed by:

1. Seeing that your incinerator is tight and is sitting on clean ground.
2. Always clean a space about any open fire to prevent it from spreading.
3. Never burn in dry windy weather.
4. In all cases a written permit is required from your local town fire warden.
5. Be sure that your matches, cigarettes and pipe ashes are out before discarding.

It is with your cooperation that this shameful waste of timber and money can be stopped.

1950 Forest Fire Record

Number of fires,	0
Acreage burned,	0
Number of burning permits issued,	2

C. TRACY WILLEY,
Forest Fire Warden.

ROBERT B. SMITH,
District Chief.

SCHOOL BOARD'S ESTIMATE FOR 1952-1953

Administration:	Total	High	Elem.
Salaries of District Officers,	\$140 00		
Superintendent's salary,	121 00		
Tax for state-wide supervision,	52 00		
Salaries of other administrative personnel,	7 00		
Supplies and other expenses,	140 00		
Total,	\$460 00		
Instruction:			
Salaries of teachers and principals,	\$2,800 00		\$2,800 00
Books and other instructional materials,	50 00		50 00
Scholars' supplies,	75 00		75 00
Other instructional expenses,	15 00		15 00
Total,	\$2,940 00		
Operation of School Plant:			
Salaries of janitors,	\$100 00		\$100 00
Fuel and heat,	90 00		90 00
Water, light, supplies and expenses,	85 00		85 00
Total,	\$275 00		

Maintenance of School Plant:

Repairs and replacements,	\$50 00	\$50 00
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Auxiliary Activities:

Health supervision,	\$70 00		\$70 00
Transportation,	1,575 00	\$25 00	1,550 00
Tuition,	2,000 00	1,870 00	130 00
Special activities and special funds,	25 00		25 00
	<hr/>	<hr/>	
Totals,	\$3,670 00	\$1,895 00	

Fixed Charges:

Retirement,	\$250 00
Insurance, treasurer's bonds, and expenses,	50 00
	<hr/>
Total,	\$300 00

Total to meet School Board's budget,	<hr/> \$7,695 00
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Total assessment required to cover budget and appropriations,	<hr/> \$7,695 00
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FINANCIAL REPORT**June 30, 1950, to July 1, 1951****Brookfield School District****Payments****SALARIES OF DISTRICT OFFICERS**

Jasper T. Palmer,	\$30 00	
Chas. A. Witham,	20 00	
C. Tracy Willey,	20 00	
Mary E. Witham,	20 00	
J. Lyman Belknap,	2 00	
Eva C. Willey,	4 00	
Mary G. Sawyer,	2 00	
Alice M. Churchill,	2 00	
	<hr/>	\$100 00

SUPERINTENDENT'S SALARY

State Treasurer,	\$142 83
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CENSUS

Harold L. Feist,	\$7 00
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MISCELLANEOUS

Per capita tax,	56 00
District's share of Union ex-	
penses,	47 67
Bank service charge,	5 55
Chairman's expenses,	6 64
Check book refill,	3 91

TEACHER'S SALARY

Eva C. Willey,	\$1,979 50
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BOOKS AND OTHER INSTRUCTIONAL AIDS

World Book Co.,	\$3 72
Iroquois Publishing Co.,	10 06
O. H. Toothacher,	3 30

TOWN OF BROOKFIELD

35

Chas. A. Bennett Co., Inc.,	2 55	
Houghton, Mifflin Co.,	2 07	
Hall and McCleary,	4 20	
	<hr/>	\$25 90

SCHOLARS' SUPPLIES

American Book Co.,	\$15 86	
Scott, Foresman & Co.,	1 11	
Edward E. Babb and Co.,	50 28	
Moulton's Store,	16 90	
	<hr/>	\$84 15

SUPPLIES AND EXPENSES

Educational Progress Service,	\$5 58	
American Education Press,	7 70	
Edward E. Babb and Co.,	11 61	
	<hr/>	\$24 89

JANITOR'S SALARY

John L. Prindall,	\$100 00
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FUEL

C. Tracy Willey,	\$90 00
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LIGHTS, SUPPLIES AND EXPENSES

Public Service Co.,	\$30 72	
Mabel McBrien,	15 00	
General Store,	1 09	
J. M. Haynes Estate,	25 60	
	<hr/>	\$72 41

REPAIRS AND REPLACEMENTS

J. M. Haynes Estate,	\$4 35	
Myron J. Cate,	86 52	
	<hr/>	\$90 87

HEALTH SUPERVISION

Ruth Anderson,	\$55 73
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TRANSPORTATION

Chas. A. Witham,	\$1,020 00	
Robert Palmer,	12 50	
Irene L. Cate,	300 00	
	<hr/>	\$1,332 50

TUITION

Treasurer Nute High School,	\$165 00	
School Department, City of Rochester,	852 80	
	<hr/>	\$1,017 80

SPECIAL ACTIVITIES AND SPECIAL FUNDS

School lunch refunds,	\$164 78	
Express on surplus foods,	8 45	
Freezer Locker Service,	1 00	
School Board Association,	3 00	
J. M. Haynes Estate,	10 20	
	<hr/>	\$187 43

RETIREMENT

Superintendent's salary		
(Brookfield's share),	\$15 38	
Teachers,	392 94	
	<hr/>	\$408 32

BONDS

Treasurer's Bond (Wentworth Insurance Agency),	\$5 00
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COLLECTOR OF INTERNAL REVENUE

Teacher's withholding tax,	\$301 86	
	<hr/>	
Total payments,	\$6,145 96	

REPORT OF DISTRICT TREASURER**Fiscal Year Ending June 30, 1951**

Cash on hand June 30, 1950,	\$58 92
Received from:	
Selectmen,	\$6,300 00
State Treasurer,	170 78
	<hr/>
	6,470 78
	<hr/>
	\$6,529 70
Less School Board orders paid,	6,145 96
	<hr/>
Cash on hand June 30, 1951,	\$383 74

Respectfully submitted,

MARY E. WITHAM,
District Treasurer.

Audited July 19, 1951.

ALICE M. CHURCHILL,
MARY G. SAWYER,
Auditors.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Brookfield:

It is always a pleasure to write a yearly report on the Churchill School of Brookfield because so many good things can be said about it.

There are two things done in the Churchill School that make a deep impression on me that I want to mention because they are so important in the development of healthy, vigorous boys and girls. The first is the complete dental program. I know of no school where every pupil has such excellent treatment provided. The second is the school lunch program whereby every pupil receives a warm, balanced noon meal every day. Both of these are very fundamental contributions to the development of strong, healthy bodies so necessary in carrying on the work of an active life. At the age of these boys and girls it is particularly significant because for them it is a critical period. The degree and kind of physical structure developed during these years may well determine, largely, whether or not they are to be healthy and industrious adults.

The parents and interested citizens who contribute so generously to these two important phases of the school program are to be commended most highly. And, of course, Mrs. Willey and the boys and girls deserve their share of the credit. These things could not be accomplished without the cooperation of so many.

Last year it was proposed to hire a music supervisor for the Supervisory Union. Because several districts failed to support such a program it was impos-

sible to accomplish. However, we have made considerable progress in this field.

A music workshop of three days was held at Center Ossipee last October. This was under the direction of Dr. Alice Baumgarner, Director of Fine Arts for the State Department of Education, with Mrs. Frances Settle of D. C. Heath Co. as instructor. A vast amount in the way of music material and methods of teaching was presented. Music appreciation was particularly emphasized. The most important result of this workshop was the discovery by the teachers that they did not need to be trained musicians in order to carry on a valuable music program in their schools. We hope to do more of this kind of thing in the future.

All the fine things done in your school are possible only through the very active interest of members of the school board, Mrs. Willey, parents, citizens, and the pupils of the Churchill School.

Respectfully submitted,

EVERETT H. BRASIER,

Superintendent of Schools.

January 21, 1952.

Statistics

Number of weeks of school year,	38
Average number of half days in session,	360
Total number of different pupils registered,	19
Boys 14 Girls 5	
Average membership in elementary schools,	16.5
Per cent of attendance,	95.3
Average number of tardiness, elementary,	0.0
Number of pupils transported at district ex- pense,	12
Number of visits to school by:	
School Board members,	6
Citizens,	36
Superintendent,	31
Number of School Board meetings held,	4

Perfect Attendance:

Charles Frasier
Francis Frasier
Charles Cotton

Number High School Pupils	High School Attended
6	Spaulding High
1	Nute High

Enrolled in High School 1951-52**Spaulding High School:**

Judith Churchill	Grade 11
Joan Feist	Grade 11
Doris Prescott	Grade 12
James Smith	Grade 9

Nute High School:

Charles Frasier	Grade 9
Robert Nason	Grade 12
Ronald Nason	Grade 9

REPORT OF THE SCHOOL NURSE

September, 1951 to December, 1951

Inspections and heads,	14
Heights,	14
Weights,	14
Defects, tonsils,	4
Total school visits,	3

SCHOOL LUNCH PROGRAM

The School Lunch Program, under the School District Department, in agreement with the State Director of School Lunches, is sponsored by the Mothers' Club of the Churchill School. Although under this sponsorship, the program is actively supported by many individual citizens.

The program is coincident with the dates of opening and closing of the school year, September 5, 1951, to June 13, 1952. This means that school makes no interruption to every child having a balanced noon time meal.

There is more than one type of meal determined by stated requirements, but Type A has been used for a year and fulfills the child's needs better than Type B previously used. Type A provides each pupil with one-half pint whole white milk, one or more slices of bread, two ounces of meat, fish, poultry, cheese, peanut butter, eggs, dried beans, or dried peas, two teaspoons butter or oleo, and three-quarters of a cup of fruit or vegetable.

Fulfilling these requirements, a planned menu is followed by every mother and some friends, taking

turns to provide the main hot dish every day. This allows the district a reimbursement of six cents per pupil. The average cost is nine and one-half cents.

The difference is covered by the donation of the milk, many of the vegetables, the potatoes, some butter, and the extra canning by both friends and mothers. Then, too, the sale of papers, magazines and iron given or left at the school for collection has been an important factor in raising money for the lunch supplies.

When the program closed in June, 1951, the totals for the year were:

Meals served,	2,595
Expenditures,	\$244 18
Food donations,	247 46
Labor donations,	320 00
Receipt of reimbursement,	143 58
Miscellaneous cash contributions,	82 47

Births Registered in the Town of Brookfield for the Year Ending December 31, 1951

Date of Birth	Place of Birth	Name of the Child (if any)	Sex	Live or Stillborn	No. of Child	Color	Name of Father	Maiden Name of Mother	Color of Each	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
1951													
Mar. 16	Wolfeboro	William Jesse	M L	2	W		Ralph E. Hooper	Arlene D. Haines	W	Brookfield,	Woodsman	Wolfeboro, N. H.	Wolfeboro, N. H.
Mar. 25	Wolfeboro	Anne Greenleaf	F L	4	W		Malcolm M. Ferguson	Priscilla L. Taylor	W	Brookfield,	Book Salesman	Arlington, Ms.	Boston, Mass.
Sept. 28	Wolfeboro	Lenard Frank	M L	4	W		Frank R. Dodier	Ruth V. Churchill	W	Brookfield	Carpenter	Somerville, Ms.	Brookfield, N. H.

Deaths Registered in the Town of Brookfield, N. H., for the Year Ending December 31, 1951

Date of Death	Place of Death	Name and Surname of the Deceased	Age in Years	Place of Birth	Sex	Color	Single, Married, Wid.	Occupation	Name of Father	Maiden Name of Mother
1951 Mar. 5 Dec. 12 Dec. 25	Brookfield Brookfield Brookfield	Robert J. Mauser Joseph P. Muller John A. Cotton	29 65 70	Cambridge, Ms. Ft. Presido, Cal. Wolfeboro, N. H.	M M M	W W W	S M M	Invalid Signal Eng. Contractor	George W. Mauser Richard Muller John Q. Cotton	Florence Scherber Floren Idella Adjutant

I hereby certify that the births and deaths are correct to the best of my knowledge and belief. If any error or omission is noted please notify the Town Clerk at once.

C. TRACY WILLEY, Town Clerk.

